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PART III

Commissionerate of Commercial Taxes

NOTIFICATIONS

(1)

No. C5-6890/11/CT. 13th June 2011.

In pursuance to the provision contained in Sub Rule 7 of Rule 92 of the KVAT Rules 2005, it is hereby notified for the information of the public that the declaration in "Form 15" Delivery Notes noted below reported to have been lost. Hence the said "Form 15" is hereby declared to be invalid for all purpose.

Description of the forms lost	Name and Address of the Dealer to whom issued	Date of Loss
CTV Q No. 158202 to 158250	M/s. GEK Wood Pvt. Ltd., Nellimolam, Rayamangalam P. O.	24-12-2010

(2)

No. C5-17102/11/CT. 17th June 2011.

In pursuance to the provision contained in Sub Rule 7 of Rule 92 of the KVAT Rules 2005, it is hereby notified for the information of the public that the declaration in "Form 15" Delivery Notes noted below reported to have been lost. Hence the said "Form 15" is hereby declared to be invalid for all purpose.

Description of the forms lost	Name and Address of the Dealer to whom issued	Date of Loss
CTVAA. 0612451 to 0612500	M/s. Manarcadu Social Service Society, Manarcadu	30-6-2010

Office of the Commissioner of
Commercial Taxes,
Thiruvananthapuram.

(Sd.)
Commissioner.

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM

No. C5-39448/10/CT.

27th June 2011.

Sub:—Commercial Taxes Department—Cancellation of Gazette Notification published in respect of M/s. Elappully Essential Oil Industries, Eduppukulam, Palakkad—Orders issued.

Read:—(1) Letter No. P14-3902/10 dated 4-12-2010 of the O/o DC, Palakkad.

(2) Kerala Gazette of Vol. LVI, No. 4 dated 25-1-2011.

(3) Letter No. P14-3902/10 dated 15-3-2011 of the DC, Palakkad.

The Deputy Commissioner, Palakkad vide reference 1st cited has reported that M/s. Elappully Essential Oil Industries, Eduppukulam, Palakkad are assessed on the rolls of Commercial Tax Officer, II Circle, Palakkad. While processing with the assessment formalities it is noticed that the C Forms bearing Sl. No. E13 236650 to E13 236675 were issued to the assessee and the dealer used the C Forms up to serial No. E13 236660 only. The firm reported that the unused C Forms with serial Nos. E13 236661 to E13 236675 were lost on 20-8-2010 at Mannarkad town while the managing partner was travelling from Othukkangal, Malappuram to Palakkad. Under this circumstances it was requested that this fact of loss of unused C Forms with Sl. No. E13 236661 to Sl. No. E13 236675 from M/s. Elappully Essential Oil Industries, Eduppukulam, Palakkad is to be declared as invalid and obsolete, vide order cited (2) above.

Now, as per reference 3rd cited, Deputy Commissioner, Palakkad has reported that the following three partners of the firm M/s. Elappully Essential Oil Industries, Eduppukulam namely Sri P. K. Noufal, K. Aboobacker and Sri P. Ibrahim have informed the assessing authority that they have no business connection with the former partners of the firm. In the light of the above denial, the Commercial Tax Officer is of the opinion that the indemnity bond and reconstituted partnership deed seems to be not genuine.

He has also serious doubts about the claim of loss of C Forms. The Commercial Tax Officer on suspecting attempt of evasion of tax has addressed the Commercial Tax authorities of Maharashtra and Andrapradesh where the firm has dealings. Thus an enquiry is being conducted by the assessing authority on the above aspect. In the circumstances the following order is passed.

ORDER

In the circumstances stated above the notification No. C5-39448/10/CT dated 13th December 2010 published in Kerala Gazette of Vol. LVI, No. 4 dated 25th January 2011 in respect of M/s. Elappully Essential Oil Industries, Eduppukulam, Palakkad hereby stands cancelled with immediate effect.

Office of the Commissioner of
Commercial Taxes,
Thiruvananthapuram.

(Sd.)
Commissioner.